26.



March 22, 2007

PUBLIC UTILITIES COMMISSION

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Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject: Docket No. 2006-0386

HECO 2007 Test Year Rate Case Responses to Information Requests

Enclosed are Hawaiian Electric Company, Inc.'s ("HECO") responses to the Consumer Advocate's Information Requests ("IRs") listed on Attachment A. Responses to the remaining IRs will be submitted to the Consumer Advocate when completed.

HECO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura

Director, Regulatory Affairs

Attachments

cc: Sawvel & Associates, Inc.

Utilitech, Inc.

Public Utilities Commission (w/o attachments)

Responses transmitted on March 22, 2007

IR-1 (T-13); IR-2 (T-13); IR-3 (T-13)

Responses transmitted on March 12, 2007

IR-1 (T-9); IR-2 (T-9); IR-3 (T-9)

Responses transmitted on March 1, 2007

IR-2 (T-10); IR-3 (T-2)

Responses transmitted on February 23, 2007

IR-1 (T-6, T-8); IR-2 (T-8)

Responses transmitted on February 20, 2007

IR-1 (T-10, T-12); IR-2 (T-6, T-12); IR-3 (T-4, T-6, T-10, T-12) IR-5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20

Responses transmitted on February 13, 2007

IR-1 (T-11); IR-2 (T-11); IR-3 (T-3, T-5, T-8, T-11, T-14, T-16, T-17, T-20); IR-4

Remaining IR Responses

IR-1 (T-7)

IR-2 (T-7)

IR-3 (T-7, T-15, T-21, T-22)